



Department of the Treasury
Internal Revenue Service

2970 Market St. Stop 4-N31.142
Philadelphia PA 19104

In reply refer to:
Feb. 13, 2020 LTR

BODC: SB

WESTMINSTER CO 80234-3497

026125

Taxpayer identification

number:

Forms: 1040

Tax periods: Dec. 31, 2016 Dec. 31, 2017 Dec. 31, 2018

Dear Taxpayer:

Thank you for your correspondence dated Oct. 24, 2019,
requesting an installment agreement to resolve your account balance.

Based on your proposal, we established your
installment agreement for the tax periods listed at the top of this
letter. Your monthly payment of \$320.00 is due on the 28th
of each month, beginning on Mar. 28, 2020.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$225.00 user fee to cover the cost of
providing an installment agreement. However, we reviewed your
account and found you qualified for a reduced user fee of
\$43.00 because you are a low-income taxpayer for
installment agreement user fee purposes.

You do not qualify for a waiver of the installment agreement user fee
because you have not agreed to make electronic payments through a
debit instrument by entering into a direct debit installment agreement
(DDIA). But, if you are a low-income taxpayer and are unable to make
electronic payments through a debit instrument by entering into a
DDIA, then you would qualify for a reimbursement of the user fee after
completing the installment agreement.

Your first payment must be at least \$43.00 to cover the
user fee, even though your approved installment agreement payments may
be less.

WHAT YOU NEED TO DO

You must meet all conditions of your installment agreement. If you
don't, your installment agreement could go into default and we may